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**Human resources management**

**United Nations reform: measures and proposals**

# Accountability and responsibility

## Report of the Secretary-General**

*Summary*

In 1994, the Secretary-General presented a report (A/C.5/49/1) to the General Assembly outlining the basis for a comprehensive system of accountability. Since then, the measures described have been implemented and, where necessary, refined and improved. More recently, the Secretary-General has embarked on a series of reforms based on the premise that giving managers more authority and responsibility for decision-making is essential to the improvement of delivery of programme objectives and the improvement of the management of human and financial resources. Additional measures have been taken in order to ensure that this increased authority and responsibility is accompanied by a commensurable strengthening of accountability.

The present report delineates the continuum between responsibility, authority and accountability and presents the elements of an integrated and effective system of accountability. It underlines the progress made since the 1994 report of the Secretary-General, highlights the recent changes introduced to enhance or supplement existing accountability mechanisms, and outlines changes in the policy and management culture of the Organization, which will allow for the effective implementation of the comprehensive system of accountability now established.

* A/55/150.

** The submission of the present report was delayed owing to the extensive consultations required with different offices for its finalization and in order to ensure that outcomes of the consultations of the Staff-Management Coordination Committee were duly reflected in the present report. Furthermore, as numerous cross-references to the report of the Secretary-General on human resources management (A/55/253) were needed, completion of the present report had to await completion of that report.

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# I. Introduction

1. The Secretary-General's reform programme, as put forward in his report entitled "Renewing the United Nations: a programme for reform" (A/51/950), is based on the premise that giving managers more authority and responsibility for decision-making is essential to improve the delivery of programme objectives, and to improve the management of human and financial resources, but that increased authority and responsibility must be accompanied by increased accountability. Accountability is therefore an essential building block in the Secretary-General's reform strategy.

2. As illustrated in the Secretary-General's 1994 report to the General Assembly (A/C.5/49/1), the chain of responsibility, authority and accountability flows vertically and personally through the Organization from the Secretary-General to every manager and staff member. The present report supplements that report by setting out how measures have been taken to strengthen accountability based on the principles and framework described therein to ensure that managers and staff are held accountable for exercising their decision-making responsibility. It also responds to Assembly resolution 53/221 of 7 April 1999 by providing an overview of the mechanisms of accountability, the necessary internal monitoring and control procedures and the training that have been put in place. In this regard, the detailed mechanisms of accountability are described in the Secretary-General's report on human resources management reform (A/55/253).

# II. A comprehensive system of accountability

3. A comprehensive system of accountability is based on the premises that responsibility must be clearly defined, managers and staff must have the resources, capacity and authority to carry out their respective responsibilities, and accountability must be established at all levels through appropriate mechanisms.

4. The Organization has had at its disposal a variety of means to ensure accountability. These include:

(a) Documents, including both legal instruments and guidance, which set out the Organization's policies, mandates, values, legislative provisions, regulations and rules;

(b) Processes, which govern the way work is done and resources are allocated, dispersed and deployed, as well as the use of the Organization's human and financial resources;

(c) The Performance Appraisal System (PAS), which serves as a goal-setting, work-planning and performance-reporting mechanism for all levels of staff;

(d) An internal justice system, from which staff members can seek redress for administrative actions;

(e) Oversight bodies and systems, internal and external, that monitor and investigate the Organization's activities.

5. The 1994 report highlighted concerns and indicated measures that were being taken to address them. Since that report, continuous efforts have been made to implement and refine those measures. Essential as these have been, additional measures have been required as the Organization moves from centralized management decision-making to a situation where a manager's decisions concerning his or her human resources are no longer, in most cases, to be vetted by a central approving authority. To meet these requirements, additional accountability measures have been implemented. These can be summarized as follows:

(a) A performance management plan for departmental heads focusing on planned programme and management objectives, expected standards of performance and a review of achievements;

(b) Strengthened monitoring by the Department of Management and the Office of Internal Oversight Services;

(c) An Accountability Panel to advise the Secretary-General on accountability matters from a systemic perspective.

6. Furthermore, extensive consultations with staff have been completed on the topic of accountability. The Secretary-General is now satisfied that the principles on which a system of accountability should be built have been identified and that the measures taken since 1994, combined with the most recent mechanisms referred to above, satisfy those principles and provide a comprehensive system of accountability.

# III. Responsibility and authority

## A. Clearly defined responsibilities

### Statutory and organizational framework

7. For accountability to operate effectively, a clearly understood and accepted organizational framework is required. In the United Nations, this is defined in ways ranging from the Charter, to regulations and rules, through to administrative issuances. In order to clarify various roles and functions and lines of accountability, the Secretary-General has issued a series of bulletins, which define the functions of the Secretariat, its overall structure, the key mechanisms of coordination, the functions of the heads of department and the line managers, and the role of the executive offices and administrative units. An organizational bulletin has been issued for each organizational unit, defining its functions and organization, the head of department's responsibilities, and the functions and responsibilities of line managers and subsidiary units. The lines of accountability of the head of department to the Secretary-General, and of each senior staff member, are defined.

8. An essential part of the definition of a staff member's duties and responsibilities relates to the conduct of that staff member. After consideration by the General Assembly of a Code of Conduct proposed by the Secretary-General, amendments were made to Article 1 of the Staff Regulations and Chapter 1 of the Staff Rules to ensure that those provisions would be clearly and unambiguously stated, and would take into account current situations and needs. The amended Regulations and Rules came into effect on 1 January 1999. A publication entitled "Status, Basic Rights and Duties of United Nations Staff Members" (ST/SGB/1998/19), in which the amended Regulations and Rules were set out in full, together with an explanatory commentary, has been distributed to all staff members.

9. An important way to support compliance with regulations and rules is to ensure that they are clear and understandable. By its resolution 53/207 of 18 December 1998, the General Assembly adopted revised Regulations Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The associated revised rules have been issued and are effective from 1 May 2000 (see ST/SGB/2000/8). A project to streamline documentation on human resources rules is nearing completion (see Secretary-General's report on human resources management reform (A/55/253)). A review of the financial regulations and rules is under way.

10. A major area of weakness identified in the 1994 report was the procurement process. Since then, the independent high-level group of procurement experts have reported to the Secretary-General and recommendations have been or are in the final stages of being implemented. Measures that have strengthened accountability include the appointment of a full-time chair for the Headquarters Committee on Contracts, specification of the Committee's working methods, and policy guidelines for required reviews. The centralization of the procurement function under the overall authority of the Assistant Secretary-General for Central Support Services has clarified the lines of authority. The officials in the field who can approve contracts and the lines of their authority have been clearly specified.

### Responsibility for programme delivery

11. The main mechanisms for specifying programme requirements are the medium-term plan and the programme budget, which are translated into departmental work plans and cascade down to individual performance objectives contained in the PAS.

12. Clarification of the responsibilities for programme delivery has been achieved through amendments to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (hereinafter referred to as the Programme Regulations and Rules). They now require, whenever possible, congruence between the programmatic and organizational structure in the medium-term plan. This alignment flows through to the programme budget. The Programme Regulations and Rules also place the responsibility for the preparation of the plan and budget, and delivery of the programme, on departmental heads and their line managers. The combined effect of these measures is to ensure that the heads of department, and their line managers, can clearly identify the parts of the plan and programme budget for which they are responsible and their role in executing them.

13. The revised Programme Regulations and Rules also require the narrative of the medium-term plan to include accomplishments to be achieved and indicators of achievement, and the programme budget to include expected accomplishments. These expected accomplishments are to be expressed in terms that will facilitate the subsequent determination of whether the expectations have been met and assist in holding managers accountable. These improvements are included in the proposed medium-term plan for the period 2002-2005.

#### The role of coordination, and leadership

14. Leadership and a well-defined coordination mechanism are an integral part of an accountability framework. Where accountability is established from the top, the entire organization becomes aligned to the accountability system. In the case of the Secretariat, it is the Secretary-General, as the chief administrative officer, who assumes the highest responsibility in being accountable to Member States. Through his reform, the Secretary-General is playing the lead role in changing the management culture of the Organization to one where responsibilities are accompanied by accountability. He is assisted by a Deputy Secretary-General and the senior management structure. Through this structure, the Secretary-General ensures that accountability systems are in place and accountability machineries are at work dealing with the issues as they arise, particularly in relation to senior staff.

15. Coordination is essential to ensure consistent and focused application of policies across the Secretariat. To ensure effective coordination at the senior level, in 1997, the Secretary-General created the Senior Management Group comprising heads of department within the Secretariat, as well as heads of Funds and Programmes. He also created four executive committees in the areas of peace and security, development operations, humanitarian affairs and economic and social issues. The Advisory Panel on Management and Finance has been superseded by the Steering Committee on Reform and Management, chaired by the Deputy Secretary-General to ensure that issues relating to the reform of the Organization and the policy aspects of other management issues are coordinated in an effective manner. The United Nations Development Assistance Framework has also been formed to improve coordination at the field level. Consultative mechanisms have been published to facilitate exchange of information on current crises, and as an instrument to ensure early concerted action on potential crisis situations. Initially comprising Secretariat departments, this now includes a number of humanitarian agencies and the World Bank. These coordinating bodies assist in avoiding overlap and duplication and in clarifying senior management responsibilities.

## B. Exercise of authority

16. In order to be held accountable for discharging their responsibilities, managers need authority and control over their human and financial resources, timely and accurate information about the status of resources assigned to them, and training as required.

#### Accountability of staff to the Secretary-General in exercising his delegated authority

17. The Secretary-General delegates financial and human resources management authority to heads of departments and heads of overseas offices through the Under-Secretary-General for Management. When the authority is granted, clear information is provided defining its scope, expectations regarding its discharge and the manner in which it will be monitored. Heads of department and line managers have primary responsibility for ensuring the proper exercise of delegated authority. The Department of Management is responsible for monitoring the exercise of authority, and for assisting staff in doing so properly. If necessary, the level of authority can be reduced or the authority withdrawn altogether.

#### Information on available resources and programme delivery

18. Staff at all levels must have ready access to the information required to satisfactorily exercise authority. Among other initiatives, the Integrated Management Information System (IMIS) has been developed to meet information needs in the areas of human resources and finance. Now being implemented at all major duty stations, the system also promotes administrative discipline and accountability by virtue of its design. It provides on line up-to-date information on administrative transactions, status of personnel and budgetary implementation. By keeping a detailed log of users who process and approve transactions in the system, IMIS provides reliable information with which

to monitor and take prompt corrective action as required, thus increasing the accountability of the staff members concerned. Efforts are under way to extend IMIS access to the peacekeeping missions; other specialized computerized systems currently support field missions.

19. Systems have also been developed to facilitate the monitoring of programme delivery. The Integrated Monitoring and Documentation Information System (IMDIS) programme monitoring module is an integrated Intranet-based programme performance monitoring system that improves the quality and timeliness of programme performance monitoring and more closely integrates programme planning and monitoring. It strengthens the accountability of those responsible for implementation by providing regularly updated records of the status of their work. The Internet and other information management technologies provide the opportunity to improve further the dissemination of both management and programme delivery information. As a next step, work is under way to develop a management reporting system that will provide periodic performance information on key management items to senior management. They will then be able to identify more easily areas of concern that may require action.

#### Training of managers and supervisors

20. Providing proper training of managers and supervisors is essential if they are to discharge their responsibilities effectively and then legitimately be held to account for their actions. A People Management Training programme has been made mandatory for all staff at the D-1 and D-2 levels, as well as for all P-4 and P-5 staff who have supervisory responsibilities. One new feature of the training is the feedback provided by staff, peers and supervisors aimed at identifying the managerial strengths and weaknesses of the staff receiving feedback.

21. Programmes in supervisory skills are provided to staff at the senior General Service and junior Professional levels. Training is also offered on human and financial resources management, focusing particularly on managing in a decentralized environment with increased delegation of responsibility and accountability.

22. These development programmes aim to create a results-oriented culture in which managers are held accountable for using their human and financial resources in a responsible and productive manner. They also build skills required for effective performance management, including work planning, goal-setting, monitoring and evaluating performance, coaching, motivating and providing performance feedback. The identification of organizational core and managerial competencies and related behaviours is helping to define standards of performance and target training to specific competency development. The Office of Human Resources Management continues to assess gaps in skills and competencies and identify both individual and organizational development needs.

## IV. Accountability mechanisms

23. Accountability is frequently understood as consisting largely of action to be taken if managers fail to exercise their authority responsibly. In practice, such action is the last in a series of steps that include: specifying responsibility, authority and results to be achieved; providing guidance and support; and monitoring and assessing the exercise of responsibility and authority. Annex I describes these steps more fully. Any change in processes and procedures or further delegation of decision-making authority will be reviewed against these steps to ensure that accountability is not compromised and proper controls are in place. With regard to the various reform modules that together constitute the human resources management reform proposals, detailed accountability mechanisms have been developed. These are described in the Secretary-General's report on human resources management reform (A/55/253). Such mechanisms will be implemented in tandem with the implementation of each reform proposal.

24. The mechanisms described below comprise the building blocks of the Organization's system of accountability.

### A. Supervision and performance appraisal

25. Supervision is the most important day-to-day accountability mechanism. Supervisors are charged with clearly defining a staff member's functions and standards of work, monitoring performance and ensuring that issues are dealt with on a timely basis.

Annex II highlights some of the key mechanisms available at each level to facilitate accountability.

26. During 1995, a new performance appraisal system was introduced. The key feature of this system is the mutual agreement by staff member and manager of work objectives and associated performance indicators used to measure whether the objectives have been achieved. It also includes ongoing feedback, staff development, and appraisal of performance. The PAS establishes a process for achieving responsibility and accountability in the execution of programmes approved by the General Assembly (see ST/SGB/1997/13). It is applicable to all up to and including the Under-Secretary-General level, except that, in the case of the latter, the new programme management plans, described in paragraph 27, serve as the tool for work planning and accountability purposes. The system is based on work plans of individuals being linked to departmental and work unit plans, which themselves reflect mandated programmes and associated indicators of achievement. Further information is contained in the report of the Secretary-General on human resources management reform (A/55/253).

#### Performance appraisal for senior officials

27. Beginning in February 2000, the Secretary-General has effectuated a new instrument that requires the heads of department to define clearly the goals and intended results they seek to achieve. This instrument, called the programme management plan, spells out the contributions the head of department will make to the Organization, together with measurable performance indicators for each objective. These objectives have been directly linked to Member States' mandates, as set out in the medium-term plan. The heads of department also set out their objectives for managing human and financial resources, indicators of achievement and objectives for improving productivity.

28. The Secretary-General has been meeting with each head of department to review plans and the proposed objectives for the forthcoming year. In future years, the review will also cover the achievements of the previous year. It will compare actual performance to the performance indicators established in the previous year and focus on ways of identifying the reasons for success or failure in order to benefit from the successes and consider, where necessary, any remedial action needed. To facilitate this review, the Secretary-General will draw on programme performance reports, information derived from monitoring carried out by the Department of Management and other sources of information, such as oversight body reports.

29. The value of this management tool lies in the fact that the Secretary-General is using this document as a living instrument to review the progress of work, thereby holding the managers accountable for their actions and also helping them when they need his support and guidance. In this way, the Secretary-General has institutionalized the accountability framework at the highest management level of the Organization.

## B. Monitoring

30. The basis for the comprehensive monitoring of the delegation of authority, programme delivery and management of human and financial resources has been established. The medium-term plan, programme budget, departmental work plans, programme management plans of the heads of departments, and the PAS of staff, all contain predetermined performance indicators. The standards by which the staff need to discharge their responsibilities and authority have been properly defined. Together, they enable objective assessment of the extent to which results have been achieved and how effectively responsibilities have been exercised.

#### Programme performance and evaluation

31. Monitoring of programme performance is the responsibility of the heads of department, line managers and the Office of Internal Oversight Services. Biennial programme performance reports are prepared by the Office of Internal Oversight Services. In addition, heads of department and line managers continuously monitor programme delivery to ensure that any problems encountered during implementation are rectified, and that the programme is delivered in accordance with plans. The definition in the medium-term plan of accomplishments to be achieved and the inclusion of expected accomplishments in the programme budget provide the basis for meaningful monitoring of programme delivery and will lead to improvements in future programme performance reports. Specific proposals to improve the monitoring of programme performance are contained in the report

of the Secretary-General on ways in which the full implementation and the quality of mandated programmes and activities could be ensured and could be better assessed by and reported to Member States (A/55/85).

32. There are several objectives of programme evaluation. Regulation 7.1 defines them as:

(a) "To determine as systematically and objectively as possible the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives;

(b) "To enable the Secretariat and Member States to engage in systematic reflection, with a view to increasing the effectiveness of the main programmes of the Organization by altering their content and, if necessary, reviewing their objectives." (ST/SGB/2008, article VII).

33. Thus, the focus of programme evaluation, whether self, internal or external, is on the relevance and impact of a programme's activities, and on providing the Member States with information to review objectives and alter programme content. This may entail identifying weaknesses in management among other factors that are associated with effectiveness and impact.

**Management responsibility**

34. The responsibility for monitoring management performance, including the exercise of delegated authority, is shared by the heads of department and line managers, and the Department of Management. They have at their disposal various monitoring mechanisms. These include reporting back by staff members on their activities, examination of transactions and reports, participation in processes such as ex officio representation on the proposed central review board, and examination of reports arising out of processes and procedures.

35. When authority is delegated, the associated responsibilities are clearly stated. In addition, management objectives and performance indicators are defined in the programme management plans of heads of department, and supervisory and managerial goals are included in the PAS of individual line managers. These form the basis for the objective monitoring of the exercise of delegated authority and managerial performance.

36. The human resource management objectives and performance indicators contained in the programme management plans of the heads of department are also covered in the annual action plans that each department agrees to with the Office of Human Resources Management. These action plans include firm targets for vacancy levels, geographic distribution, gender balance, mobility and other aspects of human resource management. A fuller explanation of these action plans and the systems that monitor them is given in the report of the Secretary-General on human resources management reform (A/55/253). Monitoring by the Office of Human Resources Management covers the extent to which each department is meeting its objectives, and permits review of the exercise of management authority, including compliance with regulations and rules. The close monitoring of the exercise of authority over financial resources will continue to be undertaken by the Controller.

37. Monitoring by the Department of Management is intended to identify systemic issues in a timely fashion and to highlight problems and best practices. The information derived from it is made available to heads of department and line managers to assist them in managing their departments and programmes. The findings will also be used to trigger follow up action. On an individual basis, such action could include extension of or increase in authority, formal recognition of superior performance, training, counselling, reprimand, withdrawal of authority, reassignment, or recovery of financial losses under Staff Rule 112.3.[1] Other action could be investigations and inspection, policy review, or a management review with the intention of providing advice or solutions to overcome particular administrative problems.

**Review of decisions of programme managers**

38. There are many different mechanisms by which decisions of programme managers are reviewed. Processes and procedures have built into them features that provide for further review by the Organization to assure that the authority exercised by the programme manager is implemented properly. For example, in the area of appointment and promotion, the programme manager will make the substantive decision, but he must do so following a prescribed process leading to a reasoned and documented decision. The proposed central review board will carry out a review to ensure that the prescribed process has been followed by the

programme manager and that extraneous factors that may introduce bias into the system are absent. Other review mechanisms, such as reports on programme performance, will determine and hold the programme manager accountable for decisions and performance. In this fashion, a balance is struck between not undermining the authority of a programme manager and, at the same time, safeguarding the proper exercise of authority.

## C. Administration of justice

39. The jurisdictional immunity of the Organization legally obligates it to have just and effective internal processes to deal with grievances and appeals by staff, and with disciplinary cases. A just and effective system is also an indispensable aid to maintaining staff morale, as well as enforcing accountability. The Secretary-General believes that several of his recent initiatives for strengthening the system of justice (see A/53/414, para. 30) will contribute to enhancing the accountability and responsibility of managers. Thus, in order to address the perception that the system shields managers from being accountable for their decisions, the defence of a contested administrative decision before the appellate bodies may be placed in the hands of the person(s) who took the decision. Furthermore, the establishment of a targeted training and "lessons learned" mechanism for managers and officials involved in personnel and administrative functions will help to prevent a repetition of managerial errors. It will also promote informed decision-making and managerial accountability. In addition, by monitoring cases and identifying the organizational units or specific managers who generate a large number of decisions in favour of the appellants, appropriate specific action can be taken to correct weaknesses.

## D. Oversight

40. The General Assembly and other bodies, such as the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination, the Joint Inspection Unit, the Board of Auditors and the Office of Internal Oversight Services routinely exercise oversight to ensure compliance with regulations and rules and proper use of resources for delivery of mandated programmes. Together, these bodies represent a comprehensive system of oversight. The latter, since its establishment in 1994, has greatly strengthened accountability. By providing an independent body with a wide remit covering audit, investigation, inspection and programme monitoring and evaluation, the Member States can be confident that the results of its oversight activities are both impartial and objective, and that any potential areas of weakness in the Organization's management, administration and systems will be quickly identified and brought to the attention of the Secretary-General and the General Assembly. The Office of Internal Oversight Services also offers staff an independent body to refer, without fear of reprisal, any matter that they consider should be considered for investigation.

## E. Accountability Panel

41. In order to strengthen monitoring at the most senior level, an additional mechanism has been established in the form of the Accountability Panel. The Panel is chaired by the Deputy Secretary-General and comprises up to four under-secretaries-general.

42. The Panel meets annually or on an ad hoc basis to review the exercise of managerial authority and responsibility within the Organization and recommend to the Secretary-General actions required to remedy systemic managerial weaknesses. The Accountability Panel may invite the heads of oversight bodies and individual programme managers to join their meetings to offer their views and clarify issues that they have raised in their reports.

43. The findings of oversight bodies form an important source of information for the Accountability Panel with regard to systemic problems relating to programme, financial or human resources management. The Department of Management receives oversight body reports and follows up on their recommendations, and now analyses those findings to highlight cases where there has been a significant failure of management oversight, and prepares recommendations about improvement of management systems and procedures. In preparing its recommendations for the Accountability Panel, the Department may also draw on other sources of information, including its own monitoring.

## V. Conclusions and recommendations

44. In his 1994 report, the Secretary-General highlighted some concerns with respect to the overall system of accountability. To address these concerns, a number of measures have been taken. They include the following:

(a) Improvements in planning and budgeting to clarify responsibility and performance expectations;

(b) Revision and streamlining of regulations, rules and administrative issuances;

(c) Improvements in the procurement process;

(d) Issuance of new Secretary-General's bulletins regarding organizational structure;

(e) Implementation of updated Regulations and Rules governing the conduct of staff;

(f) Establishment of the Senior Management Group and other coordination mechanisms;

(g) The development of information systems, such as IMIS and updating of programme monitoring tools;

(h) Implementation of the PAS;

(i) Improved management training;

(j) The establishment of the Office of Internal Oversight Services;

(k) A performance management plan for departmental heads focusing on planned programme and management objectives, expected standards of performance and a review of achievements;

(l) Strengthened monitoring by the Department of Management and the Office of Internal Oversight Services;

(m) An Accountability Panel to advise the Secretary-General on accountability matters from a systemic perspective.

45. These measures, combined with existing measures, make up a comprehensive system of accountability, and a change in management culture is under way to ensure that they are effectively used. The change is being facilitated by placing special emphasis on how day-to-day supervision is carried out, making sure that supervisors take appropriate action and, if they do not do so, that they themselves are subject to follow-up action.

46. In the new working environment, managers are responsible for decisions over their financial and human resources and are held accountable for delivery of results. The decentralization of decision-making and the elimination of duplicative administrative processes will enable the Department of Management to focus more than ever on ensuring that accountability mechanisms and controls are fully functioning. As requested by the General Assembly in paragraph 168 of its resolution 54/249 of 23 December 1999, the Office of Human Resources Management will be able to focus on the maintenance of a proper system of accountability and responsibility in human resources matters. Overall, the Department of Management will maintain its responsibility for ensuring compliance with policies, controls, regulations, rules and procedures. Strong central monitoring will enable timely corrective action to be taken. Full managerial authority will be granted to those who handle it well and removed from those who are unable to exercise it properly.

47. In conclusion, the Secretary-General is confident that the comprehensive system of accountability now in place ensures that accountability mechanisms are effectively used, are seen to be used, and ensure that staff at all levels are held accountable for both their actions and inaction.

**48. The General Assembly may wish to take note of the mechanisms in place since 1994, including those discussed in the present report, which together constitute the comprehensive system of accountability for the Organization.**

*Notes*

[1] See the follow-up report of the Secretary-General on management irregularities causing financial losses to the Organization (A/54/793).

# Annex I

## Four steps to ensuring accountability

### 1. Specifying responsibility, authority and results to be achieved

The persons who are to be held accountable must be informed of the following:

(a) What they are to be held accountable for, that is, the programme results they must deliver, and the resources — financial and human — that they will be allocated;

(b) How their results, and their exercise of responsibility and authority will be monitored and assessed;

(c) The limits of their authority, that is, the types of decision they may make without reference to a central or higher authority;

(d) The overall parameters within which their decisions must be made, that is, the Organizational values, policies, rules and regulations they must abide by, and the behavioural standards to which they will be expected to conform.

### 2. Providing guidance and support

The persons who are to be held accountable must be provided with guidance and support to enable them to exercise their responsibility and authority responsibly and effectively. This should include the following:

(a) Regular, timely and relevant management information;

(b) Training and development in the required skills and competencies;

(c) Ready access to a more senior manager for advice and guidance;

(d) Professional advice from central finance and human resource experts.

### 3. Monitoring and assessing the exercise of responsibility and authority

Monitoring must result in information that permits objective comparison of results against targets and standards, covering, among other things, the following:

(a) Delivery of programmes, in terms of time, cost and quality;

(b) Management of human and financial resources;

(c) Evidence that authority has been fully exercised but not exceeded, that is, that managers have not sought to avoid decisions they are empowered to make, and have referred decisions elsewhere if they are not empowered to make them;

(d) Compliance with policies, values, regulations, rules and behavioural standards.

### 4. Taking appropriate action

Follow-up must be capable of distinguishing between and dealing appropriately with the following:

(a) Excellent or satisfactory execution of responsibility and authority;

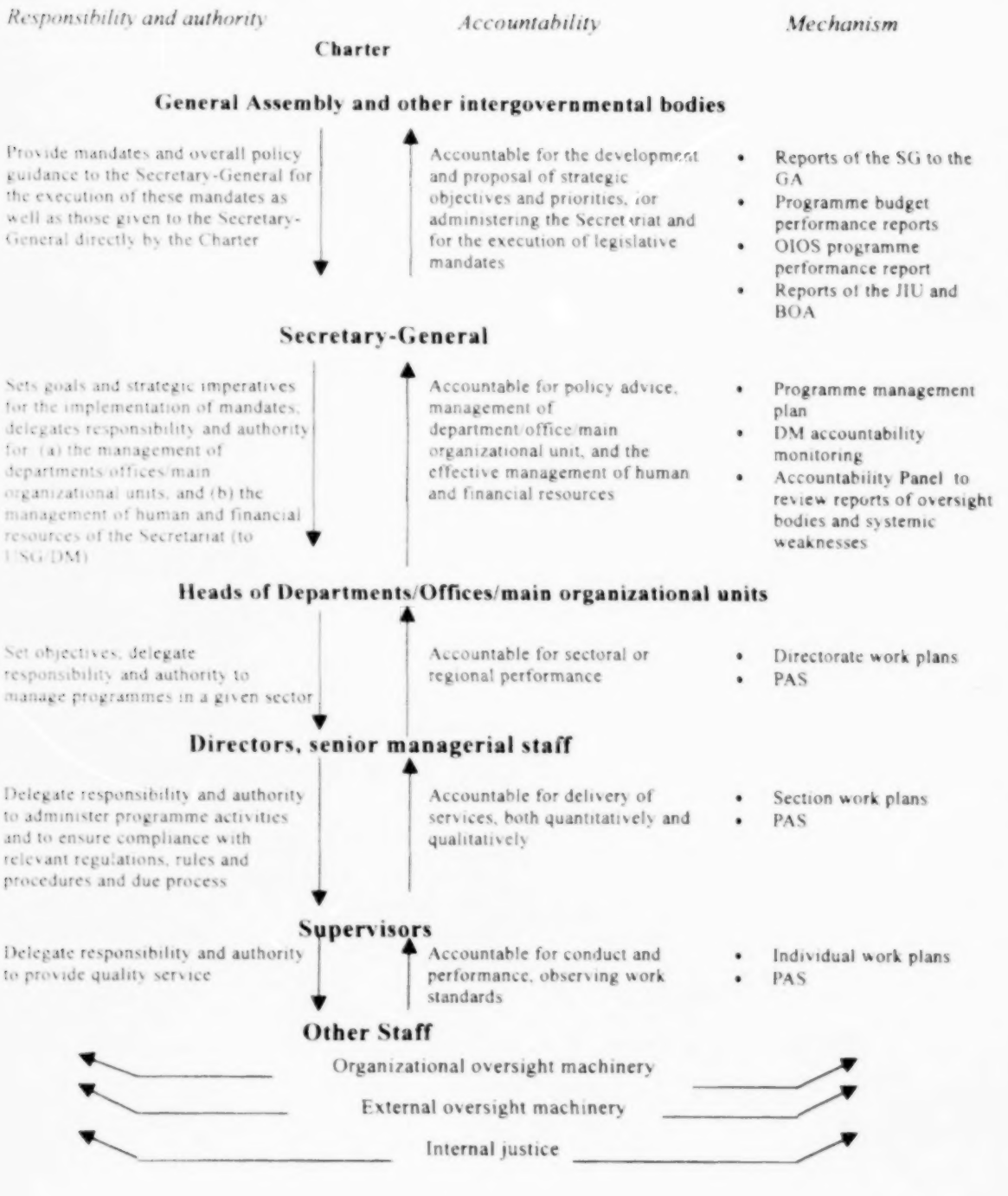
(b) Unsatisfactory execution of responsibility and authority as a result of carelessness or ignorance;

(c) Unacceptable exercise of responsibility and authority due to deliberate flouting of policies, rules and regulations, or exceeding the limits of authority;

(d) Misconduct or fraud.

# Annex II

## The chain of accountability


Responsibility and authority
Accountability
Mechanism
Charter
General Assembly and other intergovernmental bodies
Provide mandates and overall policy guidance to the Secretary-General for the execution of these mandates as well as those given to the Secretary-General directly by the Charter
Accountable for the development and proposal of strategic objectives and priorities, for administering the Secretariat and for the execution of legislative mandates
• Reports of the SG to the GA
• Programme budget performance reports
• OIOS programme performance report
• Reports of the JIU and BOA
Secretary-General
Sets goals and strategic imperatives for the implementation of mandates; delegates responsibility and authority for: (a) the management of departments/offices/main organizational units, and (b) the management of human and financial resources of the Secretariat (to USG/DM)
Accountable for policy advice, management of department/office/main organizational unit, and the effective management of human and financial resources
• Programme management plan
• DM accountability monitoring
• Accountability Panel to review reports of oversight bodies and systemic weaknesses
Heads of Departments/Offices/main organizational units
Set objectives, delegate responsibility and authority to manage programmes in a given sector
Accountable for sectoral or regional performance
• Directorate work plans
• PAS
Directors, senior managerial staff
Delegate responsibility and authority to administer programme activities and to ensure compliance with relevant regulations, rules and procedures and due process
Accountable for delivery of services, both quantitatively and qualitatively
• Section work plans
• PAS
Supervisors
Delegate responsibility and authority to provide quality service
Accountable for conduct and performance, observing work standards
• Individual work plans
• PAS
Other Staff
Organizational oversight machinery
External oversight machinery
Internal justice